

**Journal of Governmental & Nonprofit  
Accounting**

A Publication of the Government and  
Nonprofit Section of the American  
Accounting Association



**American  
Accounting  
Association**  
Government and  
Nonprofit

Journal of

# Governmental & Nonprofit

Accounting

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Information Packet

## INTRODUCTION

The *Journal of Governmental & Nonprofit Accounting (JOGNA)* is the academic journal of the American Accounting Association's Government and Nonprofit Section. *JOGNA's* objectives are to promote, publish, and build the community of those conducting research in governmental and nonprofit accounting, and to create new knowledge in this field.

To this end, the role of the editorial board is to identify promising manuscripts and to advise and support authors during the submission process.

Appropriate topics for the journal include, but are not limited to:

- Financial reporting by governmental and nonprofit organizations
- Governance practices in governmental and nonprofit organizations
- Audit markets for governmental and nonprofit organizations
- Financing governmental and nonprofit enterprises
- Budgeting and financial management in governmental and nonprofit organizations
- Evaluating charitable organizations
- Performance audits
- State oversight of local governments
- The role of accounting in political markets
- The use of accounting information in markets for philanthropic resources
- Financial and nonfinancial performance metrics in governmental and nonprofit organizations
- Compensation in public sector and nonprofit organizations
- Regulation of reporting requirements for governmental and nonprofit organizations
- Federal Accounting Standards
- Evaluating the public policy objectives, consequences, and performance of governmental and nonprofit organizations
- Government Auditing Standards
- Government Cost Accounting Standards and the CASB

Appropriate methodologies include, but are not limited to:

- Empirical studies using archival data
- Laboratory studies
- Theory-based analysis
- Case studies
- Ethnography and field research
- Accounting history

## EDITORS AND EDITORIAL BOARD

### Editor

#### Vaughan S. Radcliffe

Western University

Vaughan S. Radcliffe is professor of Managerial Accounting and Control at the Ivey Business School. He is a past president and former research committee chair of the Canadian Academic Accounting Association (CAAA), the publisher of the *Financial Times*-ranked journal *Contemporary Accounting Research*. He is a winner of Ivey's school-wide MBAA teaching award for excellence in M.B.A. teaching; he is also a winner of the school's Research Merit Award. His work has appeared in *Accounting, Organizations and Society*; *Contemporary Accounting Research*; *Journal of Business Ethics*; *Accounting, Auditing and Accountability Journal*, and others. Professor Radcliffe has served as an editor of *Contemporary Accounting Research* and is a member of six editorial boards including *Accounting, Auditing and Accountability Journal*.

### Former Editor of *JOGNA*

2012–2016

William R. Baber, Georgetown University

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## SUBMISSION AND ACCEPTANCE LEVELS

Table 1 shows the number of papers submitted to *JOGNA* for the period from 2015 to 2019.

**TABLE 1**  
Annual Activity Summary—For the Journal Year

Year	Manuscripts In-Process, Beginning of Year	New Submissions Received	Resubmissions Received	Manuscripts Available for Evaluation	Decision Letters Sent	Manuscripts In-Process, End of Year
	(a)	(b)	(c)	(a)+(b)+(c) = (d)	(e)	(d)–(e) = (f)
2019	5	21	10	36	30	6
2018	4	16	16	36	31	5
2017	2	16	10	28	24	4
2016	3	10	8	21	19	2
2015	3	11	7	21	18	3

- (a) Includes submissions in the editor's hands, but excludes revise and resubmit editorial decisions in authors' hands.  
 (b) New manuscripts, excluding resubmissions.  
 (c) Resubmissions of previous revise and resubmit editor decisions.  
 (d) Evaluation means all actions by referees, associate editor, and/or editor are complete and the manuscript has been returned to the authors.  
 (e) Manuscripts processed with a decision returned to the author, including manuscripts returned by the editor without involving referees.  
 (f) Submissions where a decision has not yet been sent to the author (note that in-process excludes revise and resubmit editorial decisions that are now in the authors' hands).

Table 2 shows acceptance and rejection rates for the period from 2016 to 2019.

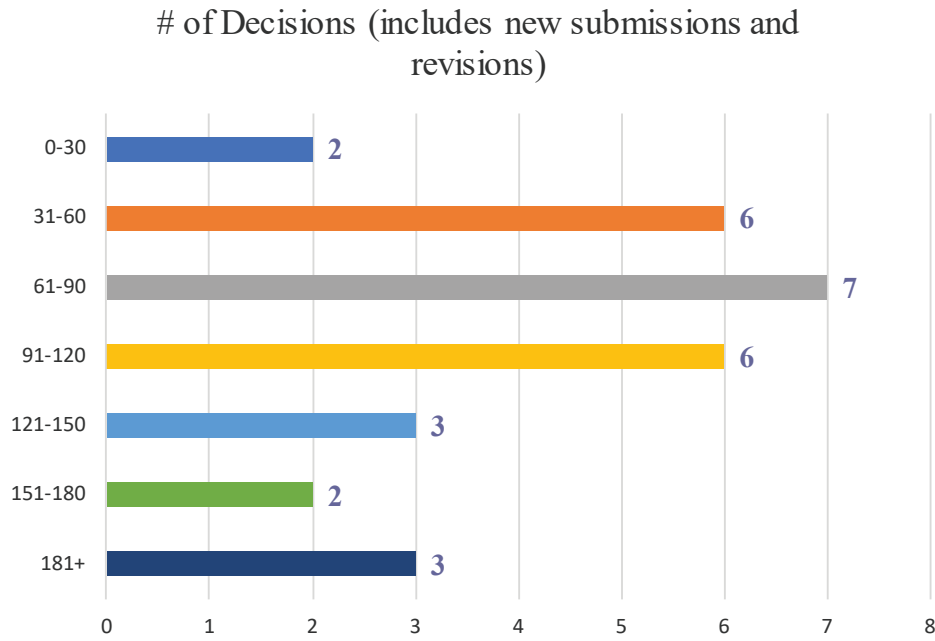
**TABLE 2**  
Annual Outcome Summary—By Journal Year Annual Cohort

Year	New Submissions Received	Number of Rejections	Percentage of Rejections	Number of Papers in Process	Percentage in Process	Number of Acceptances	Percentage of Acceptances
	(a)	(b)	(c)=b)/(a)	(d)	(e)=(d)/(a)	(f)	(g)=(f)/(a)
2019	21	7	33%	14	67%	0	0%
2018	16	9	56%	1	6%	6	38%
2017	16	8	50%	6	38%	2	13%
2016	10	7	70%	0	0%	3	30%

- (a) Number of submitted manuscripts from that year's cohort.  
 (b) Number of rejected manuscripts from that year's cohort.  
 (c) Percent of rejected manuscripts from that year's cohort.  
 (d) Number of manuscripts still being evaluated (no report yet, revise, resubmit).  
 (e) Percent of manuscripts from that year's cohort still being evaluated.  
 (f) Number of accepted manuscripts from that year's cohort.  
 (g) Percent of accepted manuscripts from that year's cohort.

Of the 30 submissions that were evaluated in 2019, the mean turn time was 99 days. Median turn time was 71 days.

**EXHIBIT 1**  
**Turnaround Times for Decisions Made in the Year Ended December 31, 2019**



## AAA DIGITAL LIBRARY and CONTENT AGGREGATOR DOWNLOAD DATA

The American Accounting Association publishes 17 journals in the areas of accounting research, education, practice, and public interest. Table 3 shows the download of articles from the AAA's Digital Library (<http://www.aaajournals.org>) and content aggregators (EBSCO, JSTOR, and/or Proquest) in 2019.

**TABLE 3**  
**2019 AAA Digital Library and Content Aggregators Downloads (Full-Text)**

<b>Journals</b>	<b>Downloads</b>
<i>The Accounting Review</i> *	931,448
<i>Accounting Horizons</i> *	212,653
<i>Auditing: A Journal of Practice &amp; Theory</i>	204,859
<i>Issues in Accounting Education</i> *	175,532
<i>Journal of Management Accounting Research</i>	108,271
<i>Current Issues in Auditing</i>	99,392
<i>Journal of Information Systems</i>	85,864
<i>Journal of Emerging Technologies in Accounting</i>	65,990
<i>Behavioral Research in Accounting</i>	51,046
<i>Accounting Historians Journal</i>	40,326
<i>Journal of International Accounting Research</i>	34,838
<i>The Journal of the American Taxation Association</i>	30,891
<b><i>Journal of Governmental &amp; Nonprofit Accounting</i></b>	<b>16,636</b>
<i>Accounting and the Public Interest</i>	10,005
<i>Journal of Financial Reporting</i>	7,177
<i>Journal of Forensic Accounting Research</i>	4,767
<i>The ATA Journal of Legal Tax Research</i>	4,216

\* Association-wide journal.

### Other Important Statistics

1. Percentage of international authors: 10%

## TOP 10 ARTICLES (AAA Digital Library, 2019)

1. Management Accounting and Control in the Hospital Industry: A Review  
*Leslie G. Eldenburg, Hema A. Krishnan, Ranjani Krishnan*
2. Audit Firm Rotation, Auditor Specialization, and Audit Quality in the Municipal Audit Context  
*Jacqueline L. Reck, Randal J. Elder, Suzanne Lowensohn*
3. Are Cost-Plus Defense Contracts (Justifiably) Out of Favor?  
*Chong Wang, Joseph G. San Miguel*
4. The Use of Inter-Fund Transfers to Manage the “Bottom Line” in the Municipal Context  
*Robert Felix*
5. Does Audit Committee Monitoring Matter in the Government Sector? Evidence from Municipal Internal Control Quality  
*Jean X. Zhang, Kevin T. Rich*
6. Large Sample Evidence of the Determinants of Nonprofit Monitoring Costs: A Resource Dependence Framework  
*Tammy R. Waymire, Thomas Z. Webb*
7. Nonprofit Resource Allocation Decisions: A Study of Marginal versus Average Spending  
*Andrea Alston Roberts, Karen A. Kitching, Pamela C Smith*
8. The GASB No. 34 Impact of Budget-to-Actual Variances on Bond Ratings: Evidence from U.S. Cities  
*Carolyn M. Callahan, Tammy R. Waymire*
9. Management of Financial Performance Measures: Evidence from Private Colleges and Universities  
*David C. Burgstahler, Kimberly M. Sawers*
10. A Case Study in the Net Reporting of Special Event Revenues and Costs  
*Daniel G. Neely, Daniel P. Tinkelman*

## POSITIONING IN INTERNATIONAL RANKINGS

*Journal of Governmental & Nonprofit Accounting* is listed in a few international journal rankings, as tracked by the Harzing Journal Quality List\* (<http://www.harzing.com>, updated July 2019). The following table lists *JOGNA*'s position on selected rankings, along with those of peers from the accounting and finance disciplines. Detailed explanations of the selected rankings follow.

*Journal of Governmental & Nonprofit Accounting* ranks as B on the widely followed Australian Business Deans Council (ABDC) journal list.

**TABLE 5**  
*Journal of Governmental & Nonprofit Accounting in International Rankings*

<b>Journal</b>	<b>ABDC 2019</b>	<b>ABS 2018</b>	<b>EJL 2019</b>	<b>HCERES 2019</b>	<b>VHB 2015</b>
<i>Journal of Governmental &amp; Nonprofit Accounting</i> †	B	1			
<b>Accounting Peers</b>					
<i>Accounting &amp; Finance</i>	A	2	S	B	C
<i>Accounting and the Public Interest</i> †	B				C
<i>Accounting Historians Journal</i> †	B	2		B	C
<i>Accounting Horizons</i> †	A	3	S	A	B
<i>Accounting, Auditing &amp; Accountability Journal</i>	A*	3	S	A	B
<i>Accounting, Organizations and Society</i>	A*	4*	P*	A	A
<i>Auditing: A Journal of Practice &amp; Theory</i> †	A*	3	P	A	B
<i>Behavioral Research in Accounting</i> †	A	3	S	B	B
<i>British Accounting Review</i>	A	3	S	B	B
<i>Contemporary Accounting Research</i>	A*	4	P*	A	A
<i>Current Issues in Auditing</i> †	B	2			
<i>European Accounting Review</i>	A*	3	P	A	A
<i>International Journal of Accounting</i>	A	3		B	B
<i>International Journal of Auditing</i>	A	2		B	B
<i>Issues in Accounting Education</i> †	A	2		C	C
<i>Journal of Accounting &amp; Economics</i>	A*	4*	P*	A	A+
<i>Journal of Accounting and Public Policy</i>	A	3	S	A	B
<i>Journal of Accounting Research</i>	A*	4*	P*	A	A+
<i>Journal of Business Finance &amp; Accounting</i>	A*	3	P	A	B
<i>Journal of Emerging Technologies in Accounting</i> †	B	1			
<i>Journal of Financial Reporting</i> †	A				
<i>Journal of Forensic Accounting Research</i> †	B				
<i>Journal of Information Systems</i> †	A	1			C
<i>Journal of International Accounting Research</i> †	A	2	S	B	B
<i>Journal of Management Accounting Research</i> †	A*	2	S	B	B
<i>Management Accounting Research</i>	A*	3	P	A	A
<i>Review of Accounting Studies</i>	A*	4	P*	A	A
<i>The Accounting Review</i> †	A*	4*	P*	A	A+
<i>The ATA Journal of Legal Tax Research</i> †	C	1			
<i>The Journal of the American Taxation Association</i> †	A	3			

† Denotes the journal is published by the American Accounting Association.



## ***Australian Business Deans Council Journal Rankings List (2019)***

The influence of this ranking goes well beyond Australia.

<b>Rank</b>	<b>Interpretation</b>
A*	Best or leading journal in its field—publishes outstanding, original, and rigorous research that will shape the field. Acceptance rates are typically low and the editorial board is dominated by leading scholars in the field or subfield, including from top institutions in the world. Where relevant to the field or subfield, the journal has the highest impact factors or other indices of high reputation.
A	Highly regarded journal in the field or subfield—publishes excellent research in terms of originality, significance, and rigor; has competitive submission and acceptance rates; excellent refereeing process; and, where relevant to the field or subfield, has higher than average impact factors. Not all highly regarded journals have high impact factors, especially those in niche areas.
B	Well-regarded journal in the field or subfield—publishes research of a good standard in terms of originality, significance, and rigor, and papers are fully refereed according to good standards and practices but acceptance rates are higher than for Tiers A* and A. Depending on the field or subfield, will have a modest impact factor and will be ISI-listed.
C	A recognized journal—publishes research that is of a modest standard and/or is yet to establish its reputation because of its newness. This tier is more inclusive than the other categories. Only includes refereed journals.

## ***ABS—Chartered Association of Business Schools***

The list provides guidance to scholars working across the diverse fields that constitute Business and Management. The Academic Journal Guide is intended to give both emerging and established scholars greater clarity as to which journals to aim for, and where the best work in their field tends to be clustered.

<b>Rank</b>	<b>Interpretation</b>
4*	Journals of Distinction. Within the business and management field, including economics, there are a small number of grade 4 journals that are recognised world-wide as exemplars of excellence. As the world leading journals in the field, they would be ranked among the highest in terms of impact factor. The initial paper selection and review process would be rigorous and demanding. Accepted papers would typically not only bring to bear large scale data and/or rigour in theory, but also be extremely finely crafted and provide major advances to their field.
4	All journals rated 4, whether included in the Journal of Distinction category or not publish the most original and best-executed research. As top journals in their field, these journals typically have high submission and low acceptance rates. Papers are heavily refereed. These top journals generally have among the highest citation impact factors within their field.
3	3 rated journals publish original and well executed research papers and are highly regarded. These journals typically have good submission rates and are very selective in what they publish. Papers are heavily refereed. These highly regarded journals generally have good to excellent journal metrics relative to others in their field, although at present not all journals in this category carry a citation impact factor.
2	Journals in this category publish original research of an acceptable standard. For these well regarded journals in their field, papers are fully refereed according to accepted standards and conventions. Citation impact factors are somewhat more modest in certain cases. Many excellent practitioner-oriented articles are published in 2-rated journals.
1	These journals, in general, publish research of a recognised, but more modest standard in their field. A 1 rating is a useful indicator in that it indicates the journal meets normal scholarly standards, including a general expectation of peer review. Papers are in many instances refereed relatively lightly according to accepted conventions. Few journals in this category carry a citation impact factor.

### ***CNRS—National Committee for Scientific Research***

The list of journals of the National Committee for Scientific Research is an essential reference tool and widely recognized in France, but also internationally.

<b>Rank</b>	<b>Interpretation</b>
1	Best or leading journal in its field—publishes outstanding, original, and rigorous research that will shape the field. Acceptance rates are typically low and the editorial board is dominated by leading scholars in the field or subfield, including from top institutions in the world. Where relevant to the field or subfield, the journal has the highest impact factors or other indices of high reputation.
2	Highly regarded journal in the field or subfield—publishes excellent research in terms of originality, significance, and rigor; has competitive submission and acceptance rates; excellent refereeing process; and, where relevant to the field or subfield, has higher than average impact factors. Not all highly regarded journals have high impact factors, especially those in niche areas.
3	Well-regarded journal in the field or subfield—publishes research of a good standard in terms of originality, significance, and rigor, and papers are fully refereed according to good standards and practices but acceptance rates are higher than for Tiers A* and A. Depending on the field or subfield, will have a modest impact factor and will be ISI-listed.
4	A recognized journal—publishes research that is of a modest standard and/or is yet to establish its reputation because of its newness. This tier is more inclusive than the other categories. Only includes refereed journals.

### ***EJL—Erasmus Research Institute of Management Journals Listing (The Netherlands)***

<b>Rank</b>	<b>Interpretation</b>
P+	Top journals among P
P	Best journals in the field
PA	Top international journals (aspirant)
S	Scientific refereed journals of a recognized academic reputation that do not reach the quality levels of the Primary Set (P)
M*	Top managerial journal

### ***HCERES—High Council for Evaluation of Research and Higher Education***

A joint plenary commission, established in 2014, brought together representatives of Economics and Management and was responsible for establishing and updating a list of common journals for these two disciplines. The list is made up of merged classified lists of journals from the Scientific College of the French Management Association (FNEGE), and section 37 of the National Committee for Scientific Research (CNRS). The classification is done in 3 categories:

<b>Rank</b>	<b>Interpretation</b>
A	Journals classified 1*, 1e, 1g, 1 and 2 by the CNRS or FNEGE
B	Journals classified 3 by the CNRS or FNEGE
C	Journals classified 4 by the CNRS or FNEGE

\* Note: The 60th edition of the Harzing Journal Quality List removed several older rankings (UQ 2007, Aston 2008, Cranfield 2012) that had not been updated since then by their providers and were probably replaced by the ABDC and ABS rankings. The 61st edition removed two French single university rankings (HEC 2011) and ESSEC (2016) as French universities now seem to use one of the three country-wide rankings. The 65th edition was published in July 2019.